

Cherokee County Board of Tax Assessors
Regular Meeting
February 27, 2025

- 1. Call to Order**
- 2. Adopt Agenda**
- 3. Approve Minutes: February 13, 2025 Meeting**
- 4. Public Comments**
- 5. Consent Agenda:**

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-1, Dropped Exemptions

Batch E-2, Reinstate Exemptions

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Residential Department, Lee Johnson, Senior Appraiser

Batch 3A, Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch 5CA, CUVA Approvals

Batch 5CB, CUVA Breaches

Batch 5CR, CUVA Releases

- 6. Chief Appraiser Report**
- 7. Attorney's Report / Executive Session**
- 8. Adjournment**

BATCH E-1 DROPPED EXEMPTIONS

Meeting Date:

2/27/2025

TAX YEAR 2025

PROPERTY ID	NAME	EXEMPTION	REASON
02N04B-087	JOHNSON KEITH	L01(ES3)	OWNERS MOVED FROM PROPERTY
02N13C-223	HOLLEY JEAN KAREN TRUSTEE	L01(ES3)	OWNER REQUEST
03N01 - 036	JONES JAMES HAROLD	L01(ES3)	OWNER IS DECEASED
15N10D-216	SIFEN RONALD A	L05(ESC)	OWNER FILED ON 14N10A-005
15N12B-540	IVAN NARCISA MARIA	L13(ES1)	OWNER FILED ON 02N03-216
15N12H-321	THOMAS LYNN SUMNER	L05(ESC)	OWNER MOVED OUT OF COUNTY
15N23G-059	HENRY SEAN A	L13(ES1)	OWNER FILED ON 15N12J-374
15N24F-198	PERALTA MARCELA	L13(ES1)	OWNERS LIVE IN MEXICO
15N24M-139	COCKERL SUZANNE P TTE	L05(ESC)	OWNER HAS EXEMPTIONS ON 15N29A-315
15N24N-046	MIAN TANWEER	L05(ESC)	RENTAL PROPERTY
15N24Y-045	GRAHAM SHAYLA	L13(ES1)	OWNER FILED ON 15N24W-123
21N12H-307	YOUNG ELIZABETH ANN TTE	L05(ESC)	OWNER MOVED OUT OF STATE



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BATCH E-2 REINSTATE EXEMPTIONS

TAX YEAR 2025

Meeting Date 2/27/2025

MAP & PARCEL	NAME	EXEMPTION	REASON
15N19D-137	KRISHNAMURTHY CHITRA	L13(ES-1)	EXEMPTION NOT APPLIED CORRECT IN WINGAP



Becky Parker, Senior Appraiser



Steve Swindell, Chief Appraiser

BOA Standard Agenda (P1)
2/27/2025

Account	Account Type	Change	Year	Previous Value	Current Value	Penalty Value	Notice	Reason
LAMMS PLUS & COMPANY	B	R	2023	\$77,921.00	\$0.00	None	None	TP provided Sales agreement reporting business sold 11/2/2022
LAMMS PLUS & COMPANY	B	R	2024	\$77,921.00	\$0.00	None	None	TP provided Sales agreement reporting business sold 11/2/2022
HEALTHTRONICS MOBILE SOLUTIONS LLC	B	R	2023	\$445,795.00	\$0.00	None	None	TP provided sales agreement dated 12/8/2022, showing business sold
WORLDWIDE OPTION LLC	A	R	2024	\$1,172,000.00	\$0.00	None	None	TP provided Bill of Sale dated 8/10/2023.
CROWN DISASTER MANAGEMENT INC	B	R&R	2024	\$13,235.00	\$13,235.00	None	None	Updating district from 04 to 02
DPI LLC	A	R	2024	\$9,254,000.00	\$0.00	None	None	TP provided proof that aircraft is being taxed in Muscogee County.
FOWLER, DAVID	B	R	2023	\$23,175.00	\$0.00	None	None	TP provided bill of sale for Heavy Duty Equipment dated 6-20-2022
FOWLER, DAVID	B	R	2024	\$18,829.00	\$0.00	None	None	TP provided bill of sale for Heavy Duty Equipment dated 6-20-2022
SENTINEL EXTERIORS LLC	B	R	2024	\$171,470.00	\$0.00	None	None	TP moved out of Cherokee Co in 2023 to Cobb Co. BL Dept verified.

Rm Lester Sr

TMA Account Manager

Steve Randall

Chief Appraiser

2/27/2025
Date Approved By Board



3A: Residential Appeal Changes

Meeting Date: 02/27/2025

Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPELLKEY	TD
15N06J 401	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	345,600	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22342	01
15N06J 402	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	356,900	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22343	01
15N06J 403	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	354,800	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22344	01
15N06J 404	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	344,600	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22345	01
15N06J 405	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	337,600	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22346	01
15N06J 406	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	350,000	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22347	01
15N06J 407	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	352,200	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22348	01
15N06J 408	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	352,700	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22349	01
15N06J 409	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	353,900	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22350	01
15N06J 410	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	337,300	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22351	01
15N06J 411	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	341,200	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22352	01
15N06J 412	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	380,400	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22353	01
15N06J 413	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	352,600	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22354	01
15N06J 414	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	353,900	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22355	01
15N06J 415	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	337,500	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22356	01
15N06J 416	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	351,800	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22357	01
15N06J 417	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	351,400	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22358	01
15N06J 418	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	353,800	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22359	01
15N06J 419	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	351,800	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22360	01
15N06J 420	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	351,800	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22361	01

3A: Residential Appeal Changes

Meeting Date: 02/27/2025

Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N06J 421	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	353,800	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22362 01	
15N06J 422	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	351,400	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22363 01	
15N06J 423	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	350,400	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22364 01	
15N06J 424	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	351,800	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22365 01	
15N06J 425	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	351,400	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22366 01	
15N06J 426	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	353,800	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22367 01	
15N06J 427	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	351,800	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22368 01	
15N06J 428	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	340,200	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22369 01	
15N06J 429	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	352,600	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22370 01	
15N06J 430	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	354,200	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22371 01	
15N06J 431	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	352,600	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22372 01	
15N06J 432	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	354,300	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22373 01	
15N06J 433	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	354,300	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22374 01	
15N06J 434	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	352,600	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22375 01	
15N06J 435	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	340,200	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22376 01	
15N06J 436	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	340,000	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22377 01	
15N06J 437	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	354,100	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22378 01	
15N06J 438	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	352,400	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22379 01	
15N06J 439	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	354,100	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22380 01	
15N06J 440	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	354,100	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22381 01	

3A: Residential Appeal Changes

Meeting Date: 02/27/2025

Tax Year: 2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N06J 441	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	352,400	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22382	01
15N06J 442	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	340,000	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22383	01
15N06J 443	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	352,000	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22384	01
15N06J 444	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	349,300	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22385	01
15N06J 445	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	351,600	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22386	01
15N06J 446	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	349,300	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22387	01
15N06J 447	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	351,600	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22388	01
15N06J 448	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	349,300	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22389	01
15N06J 449	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	351,600	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22390	01
15N06J 450	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	352,000	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22391	01
15N06J 451	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	340,000	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22392	01
15N06J 452	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	355,100	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22393	01
15N06J 453	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	359,200	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22394	01
15N06J 454	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	355,100	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22395	01
15N06J 455	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	354,000	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22396	01
15N06J 456	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	354,000	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22397	01
15N06J 457	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	355,100	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22398	01
15N06J 458	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	340,000	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22399	01
15N06J 459	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	351,000	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22400	01
15N06J 460	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	364,400	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22401	01

3A: Residential Appeal Changes

Meeting Date:

02/27/2025

Tax Year:

2024

PARCEL NO	OWNER NAME	PREV VAL	CURR VAL	EXPLANATION	APPEALKEY	TD
15N06J 461	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	363,400	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22402	01
15N06J 462	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	363,400	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22403	01
15N06J 463	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	364,400	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22404	01
15N06J 464	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	351,000	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22405	01
15N06J 465	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	355,500	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22406	01
15N06J 466	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	356,300	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22407	01
15N06J 467	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	351,900	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22408	01
15N06J 468	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	357,700	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22409	01
15N06J 469	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	354,100	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22410	01
15N06J 470	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	355,400	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22411	01
15N06J 471	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	356,300	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22412	01
15N06J 472	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	354,300	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22413	01
15N06J 473	NE TRANQUIL GARDENS MANAGER LLC PROPERTY TAX CONSULTANTS	355,900	318,000	CONSENT ORDER VALUE (NO NOTICE REQUIRED)	22414	01
73		25,698,500	23,214,000			

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Batch #: SCA CUVA Approvals (Send New Notice)

Meeting Date: Thursday, February 27, 2025

Map and Parcel	Owner's Name	Previous FMV:	Current FMV	FMV	Explanation
		Previous CUV:	Current CUV	CUV	
02N01 - -031	3S PROPERTIES LLC	\$0	\$0	FMV CUV	2025 COVENANT APPLIED/GRANTED FOR TAX YEAR 2025

Ricky Hitt

Ricky Hitt, Senior Rural Appraiser

Steve Swindell

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Batch # SCB

Conservation Use Breaches

Meeting Date:

Thursday, February 27, 2025

Map and Parcel	Owner's Name	Previous FMV	Current FMV	FMV	Explanation
		Previous CUV	Current CUV	CUV	
03N07 - -030 B	EDWARDS J KENNETH	\$188,100	\$188,100	FMV	2023 COVENANT BREACHED WITH NO PENALTY FOR TAX YEAR 2025; REMOVED ESY
22N06 - -057	3757 FLOYD ROAD PROPERTY	\$1,866,000	\$1,866,000	FMV	2022 COVENANT BREACHED WITH FULL PENALTY FOR TAX YEAR 2025; REMOVED ESY
		\$326,798	\$0	CUV	

[Handwritten Signature]

Ricky Hitt, Senior Rural Appraiser

[Handwritten Signature]

Steve Swindell, Chief Appraiser

RURAL PROPERTY DIGEST CHANGES

Tax Year(s): 2025

Meeting Date: Thursday, February 27, 2025

Batch # SCR CUVA RELEASES

Map and Parcel	Owner's Name	Explanation
02N01 - -031	3S PROPERTIES LLC	2015 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
03N07 - -030 B	EDWARDS J KENNETH	2023 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY
22N06 - -057	3757 FLOYD ROAD PROPERTY LL	2022 APPLICATION FOR RELEASE OF CONSERVATION USE ASSESSMENT OF AGRICULTURE PROPERTY



Ricky Hitt, Senior Rural Appraiser



Steve Swindell, Chief Appraiser

Board of Tax Assessors Meeting

Minutes of the February 13, 2025 Meeting

Members Present: MaryBeth Burnette, Dennis Conway, Raymond Gunnin, Tommy Mann and Mark Young were present for the meeting.

Staff Present: Steve, Swindell, Trey Stephens, Gregg Boutilier, Ricky Hitt, Sandy Forrester, Lee Johnson, Becky Parker, Rhonda Peterson and Jenny Thomas were present for the meeting.

Attorney: Darrell Caudill of Roach, Caudill & Frost LLP was present for the meeting.

1. **Call to Order:** MaryBeth Burnette called the meeting to order.
2. **Approval of Agenda:** Motion by Mark Young to adopt the agenda, seconded by Tommy Mann and approved by each Board Member.
3. **Approval of Minutes:** Motion by Mark Young to approve the January 23, 2025 meeting Minutes, seconded by Tommy Mann and approved by each Board Member.
4. **Public Comments:** NONE
5. **Consent Agenda:** Motion by Mark Young to move Batch E-1, Batch E-2, Batch P1, Batch 1, Batch 1A, Batch 3, Batch 4-P, Batch MH1, Batch 5CA, Batch 5CB, Batch 5CC and Batch 5CR to the consent agenda and follow staff recommendations, seconded by Tommy Mann and approved by all Members.

Digest Changes:

Front Office, Becky Parker, Receiver of Records

Batch E-1, Dropped Exemptions

Batch E-2, Reinstate Exemptions

Personal Property Department, Rhonda Peterson, Project Manager

Batch P1, Standard Agenda

Commercial Department, Gregg Boutilier, Senior Appraiser

Batch 1, Current Year Changes

Batch 1A, Appeal Changes

Residential Department, Lee Johnson, Senior Appraiser

Batch 3, Changes

Mapping Department, Sandy Forrester, Senior Mapper

Batch 4-P, Annexation / Zoning Changes

Rural Department, Ricky Hitt, Senior Appraiser

Batch MH1, Mobile Home Changes

Batch 5CA, CUVA Approvals

Batch 5CB, CUVA Breaches

Batch 5CC, CUVA Continuation

Batch 5CR, CUVA Releases

6. Chief Appraiser Report:

Steve reviewed the 2025 Budget Report.

Steve reviewed the following sales ratios with the Board of Assessors:

Sales Ratios 2/13/2025 (Jan - Dec 2024 Sales)

<u>Class</u>	<u>Count</u>	<u>Median</u>	<u>Med. (100%)</u>	<u>C.O.D.</u>	<u>P.R.D.</u>
Residential	5291	0.3727	0.9318	0.1623	1.0308
Agricultural	689	0.3317	0.8293	0.3727	1.144
Commercial	104	0.3219	0.8048	0.2896	1.1756
<u>Industrial</u>	<u>10</u>	<u>0.3236</u>	<u>0.8090</u>	<u>0.2903</u>	<u>0.8042</u>
Overall	6094	0.3679	0.9198	0.1919	1.0523

Steve and Trey attended the 1st school board hearing last week.

The IGA contract has been written with a 70/30 split for Specialized Tax Recovery.

There is a GAAO Virtual 1 Day Seminar this morning that Steve, Trey, Blake and Ben will be attending.

We have filled 1 of 2 vacant appraiser positions. The residential new hire will start work February 24th.

The next BOA meeting will be Thursday, February 27, 2025 at 9:00 AM.

7. Attorney's Report / Executive Session: Darrell reviewed resolved and pending litigation cases.

8. Adjournment: Motion by MaryBeth Burnette to adjourn, seconded by Mark Young and approved by all members.

MaryBeth Burnette, Chairman

Jenny Thomas, Secretary